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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24th December, 1971/Pausa 3, 1893 (Saka)

The folowing Act of Parliament received the assents of the President on the 24th December, 1971, and is hereby published for general information:—

THE UNION TERRITORIES TAXAT (AMENDMENT) ACT, 1971

No. 73 OF 1971

[*24th December*, 1971]

An Act further to amend certain taxation laws in the Union territories.

BE it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Union Territories Taxation Laws (Amendment) Act, 1971.

(*2*) It extends to all the Union territories.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of certain taxation laws.

2. The taxation laws as in force in each of the Union territories, mentioned in the Schedule, shall have effect subject to the amendments specified therein:

74 of 1956.

Provided that any such amendment of a taxation law relating to the imposition of tax on the sale or purchase of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, shall be subject to the condition that in no case the amount of tax together with surcharge payable in respect thereof under the said taxation law shall exceed the tax calculated at the maximum rate prescribed under clause (*a*) of section 15 of the said Act.

Levy and collection of additional duty, tax or surcharge.

3. Save as otherwise provided, the additional duty or tax or surcharge leviable or chargeable under the relevant taxation law, amended as aforesaid, shall be levied and collected in the same manner as the duty or tax is levied and collected under the said taxation law and the provisions of that taxation law and the rules thereunder, as far as may be applicable in this behalf, shall apply accordingly.

THE SCHEDULE

(*See* section 2)

I. DELHI

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'

2. THE U.P. ENTERTAINMENT AND BETTING TAX ACT, 1937 (U.P. ACT 8 OF 1937)

(*a*) *After* section 3, *insert*:—

Surcharge on payment for admission to entertainment.

"3A. Notwithstanding anything contained in section 3, the amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a complimentary ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*2*) of section 4, the surcharge shall be levied and paid at the rate of five per cent. of the amount of entertainment tax computed under sub-section (*2*) of the said section 4.".

(b) *After* section 11, *insert*:—

Surcharge on totalisator.

"11A. Notwithstanding anything contained in section 11, the amount of the totalisator tax computed at the rate specified in the said section 11 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

(*c*) *After* section 14, *insert*:—

Surcharge on betting.

"14A. Notwithstanding anything contained in section 14, the amount of betting tax computed at the rate specified in the said section 14 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

(*d*) *After* section 17, *insert*:—

66 of 1957.

"17A. Notwithstanding anything contained in section 184 of the Delhi Municipal Corporation Act, 1957, the whole proceeds of the surcharge on entertainment and betting taxes levied under section 3A, section 11A or section 14A shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union.". Proceeds of surcharge to be appropriated for purposes of the Union.

3. THE BENGAL FINANCE (SALES TAX) ACT, 1941 (BENGAL ACT 6 OF 1941)

After section 5A, *insert*:—

"5AA. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.". Levy of surcharge on sales of goods.

4. THE DELHI MOTOR VEHICLES TAXATION ACT, 1962 (57 OF 1962)

After section 3, *insert*:—

'3A. (*1*) There shall also be levied and collected on all motor vehicles mentioned at serial No. I, serial No. VII and serial No. VIII of Part A of Schedule I, which are used or kept for use in Delhi, a surcharge for purposes of the Union calculated at the rate of ten per centum of the amount of the tax specified against each. Levy of surcharge on certain motor vehicles.

(*2*) Notwithstanding anything contained in section 20, the whole proceeds of the surcharge levied under sub-section (*1*) shall form part of the Consolidated Fund of India and be appropriated for purposes of the Union.'.

II. MANIPUR

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

"3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.".

2. THE ASSAM MOTOR VEHICLES TAXATION ACT, 1936 (ASSAM ACT IX OF 1936)

After section 4, *insert*:—

"4A. The amount of tax computed at the rate specified in the First Schedule to this Act in relation to motor vehicles mentioned at Article No. I and items (A) and (B) of Article No. II of Part A of the said Schedule shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". Levy of surcharge on certain motor vehicles.

3. THE ASSAM AMUSEMENTS AND BETTING TAX ACT, 1939 (ASSAM ACT VI OF 1939)

(*a*) *After* section 3A, *insert*:—

Surcharge on payment for admission to entertainment.

"3B. The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*3*) of section 3, the surcharge shall be levied and paid at the rate of five per centum of the amount of tax computed under sub-section (*3*) of the said section 3.".

(*b*) *After* section 15, *insert*:—

Surcharge on totalisator.

"15A. The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

(*c*) *After* section 18, *insert*:—

Surcharge on betting.

"18A. The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.".

4. THE ASSAM SALES TAX ACT, 1947 (ASSAM ACT XVII OF 1947)

After section 5, *insert*:—

Levy of surcharge on sales of goods.

"5A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

5. THE MANIPUR (SALES OF MOTOR SPIRIT AND LUBRICANTS) TAXATION ACT, 1962 (55 OF 1962)

After section 3, *insert*:—

Levy of surcharge.

"3A. Notwithstanding anything contained in section 3, the amount of tax payable by a dealer under the said section shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

III. TRIPURA

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be

indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE BENGAL AMUSEMENTS TAX ACT, 1922 (BENGAL ACT V OF 1922)

(*a*) *After* section 3, *insert*:—

"3A. The amount of entertainment tax payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a free or complimentary pass or ticket): Surcharge on payment for admission to entertainment.

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (4) of section 3, the surcharge shall be levied and paid at the rate of five per centum of the amount of tax computed under sub-section (4) of the said section 3.".

(*b*) *After* section 15, *insert*:—

"15A. The amount of the totalisator tax computed at the rate specified in section 15 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". Surcharge on totalisator.

(c) *After* section 18, *insert*:—

"18A. The amount of betting tax computed at the rate specified in section 18 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount." Surcharge on betting.

IV. ANDAMAN AND NICOBAR ISLANDS

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'

V. LACCADIVE, MINICOY AND AMINDIVI ISLANDS

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indi-

cated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

VI. DADRA AND NAGAR HAVELI

THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

VII. GOA, DAMAN AND DIU

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE PUNJAB MOTOR VEHICLES TAXATION ACT, 1924 (PUNJAB ACT IV OF 1924)

After section 3, *insert*:—

Levy of surcharge on certain motor vehicles.

'3A. There shall also be levied and collected on all motor vehicles mentioned at serial No. (I) and serial No. (VI) under the heading "A. Motor Vehicles fitted solely with pneumatic tyres" of the notification of the Government of Goa, Daman and Diu in the Home Department No. HD-22-11557/64, dated 30.12.1964, a surcharge for purposes of the Union calculated at the rate of ten per centum of the amount of the tax specified against each in the said notification.'.

3. THE GOA, DAMAN AND DIU ENTERTAINMENT TAX ACT, 1964 (GOA ACT 2 OF 1964)

After section 3A, *insert*:—

Surcharge on payment for admission to entertainment.

"3B. The amount of entertainment tax computed at the rate specified in section 3 shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to any entertainment (including a complimentary ticket):

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (*2*) of

section 4, the surcharge shall be levied and paid at the rate of five per centum of the amount of entertainment tax computed under sub-section (2) of the said section 4.".

4. THE GOA, DAMAN AND DIU SALES TAX ACT, 1964 (GOA ACT 4 OF 1964)

After section 7, *insert*:—

"7A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.". Levy of surcharge on sales of goods.

VIII. PONDICHERRY

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

'3B. (1) Every instrument chargeable with duty under section 3 read with Schedule I, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise. Instruments chargeable with additional duty.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.'.

2. THE PONDICHERRY MOTOR VEHICLES TAXATION ACT, 1967 (PONDICHERRY ACT 5 OF 1967)

After section 4, *insert*:—

"4A. The amount of tax computed at the rate specified by notification by the Government under section 3, in relation to motor vehicles mentioned at serial No. 1 and serial No. 7 of Schedule I which are being used on any public road in Pondicherry, shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount, and likewise the amount of tax payable for a temporary licence for a period not exceeding thirty days at a time in respect of the aforesaid motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per centum of that amount.". Levy of surcharge on certain motor vehicles.

3. THE PONDICHERRY GENERAL SALES TAX ACT, 1967 (PONDICHERRY ACT 6 OF 1967)

After section 8, *insert*:—

Levy of surcharge on sales of goods.

"8A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

IX. CHANDIGARH

1. THE INDIAN STAMP ACT, 1899 (2 OF 1899)

After section 3A, *insert*:—

Instruments chargeable with additional duty.

'3B. (*1*) Every instrument chargeable with duty under section 3 read with Schedule IA, not being an instrument mentioned in Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a), shall, in addition to such duty, be chargeable for purposes of the Union with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief", whether with or without any other design, picture or inscription.'.

2. THE PUNJAB MOTOR SPIRIT (TAXATION OF SALES) ACT, 1939 PUNJAB ACT I OF 1939)

After section 3, *insert*:—

Imposition of surcharge.

"3A. The amount of tax payable by a retail dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

3. THE PUNJAB GENERAL SALES TAX ACT, 1948 (PUNJAB ACT XLVI OF 1948).

After section 5, *insert*:—

Levy of surcharge on sales of goods.

"5A. The amount of tax payable by a dealer under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of two paise per rupee of that amount.".

4. THE PUNJAB PASSENGERS AND GOODS TAXATION ACT, 1952 (PUNJAB ACT XVI OF 1952)

After section 3, *insert*:—

Levy of surcharge.

"3A. The amount of tax payable in respect of all passengers carried by motor vehicles shall be increased by a surcharge for purposes of the Union calculated at the rate of five per centum of the value of the fare, if the value of the fare is one rupee or more, the amount of surcharge being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.".

5. THE ENTERTAINMENT DUTY ACT, 1955 (PUNJAB ACT XVI OF 1955)

After section 3, *insert*:—

"3A. Notwithstanding anything contained in section 3, the amount of entertainment duty payable under this Act shall be increased by a surcharge for purposes of the Union calculated at the rate of ten paise for every ticket of admission to an entertainment (including a complimentary ticket): Surcharge on payment for admission to entertainment.

Provided that where the proprietor is allowed to pay the entertainment tax in accordance with the provisions of sub-section (2) of section 10, the surcharge shall be levied at the rate of five per centum of the amount of entertainment tax computed under sub-section (2) of the said section 10."

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

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